

EXHIBIT 10

From: weiweiwang959@gmail.com [weiweiwang959@gmail.com]
Sent: 8/3/2021 2:07:10 PM
To: Jill Witter [jwitter@parkstm.com]
CC: sabrina [sabrina@haiyanwoodworking.com]; Jason Delves [jdelves@cabinetstogo.com]
Subject: Re: compliance question

Hi Jill,

Thank you for your email.

As we have explained again with Jason yesterday in our telephone meeting, all the products have been manufactured in Malaysia in accordance with the compliance standards set by Cabinets To Go. None of the products were like you said, "manufactured in China, labeling them as made in Malaysia and shipping them to Malaysia."

Nevertheless, we understand that customs compliance is a concern of Cabinets To Go. We will work with the Malaysian plant to investigate the said container if you could provide us the PO information, pictures, and any other information that you have. We believe that this issue is caused by confusion or miscommunication.

Regards,
Weiwei Wang

On Jul 30, 2021, at 7:10 AM, Jill Witter <jwitter@parkstm.com> wrote:

Sabrina

I had hoped to be able to discuss this in person. But given your refusal to talk to me, I am laying out the issues.

We have reason to believe that you are manufacturing our cabinets in China, labeling them as made in Malaysia and shipping them to Malaysia. This is not only unacceptable, if true, is illegal. It subjects CTG to potential criminal charges in the US, fines, and additional tariffs. It also places Haiyan in a position of being banned from import into the US. Further, we have made it very clear that product is only produced in factories that have been approved by CTG and under circumstances where our inspectors can observe.

Our inspectors, earlier this week, observed a container of our product being delivered to the Malaysia mill with a PO number that is not supposed to be in production until September. The product was labeled in a way that an inspector was advised reflects is used for product manufactured in China. When our inspectors began to take pictures and ask questions, the container was driven off. I am in possession of pictures

Sabrina, I cannot stress enough the seriousness of this situation. I advised Weiwei of the concerns yesterday, so you are well aware of why I want to talk to you. Your refusal to engage in a conversation with me by phone so that we can even discuss these concerns is extremely disturbing and certainly leaves me with the impression that there is validity to our concerns. If Haiyan wants to retain our business, I expect a conversation in the next 24 hours with a full

explanation of where this product was manufactured, why it was being trucked INTO the facility, why it has a production date that is not supposed to be in production for at least another month and why the "Made In" label is different. I also want to know where this product is now. If you are not able to engage in a conversation, then we will contact the Haiyan owner directly for a discussion.

Lastly, our inspectors are there as CTG agents. Any harassment directed toward them for reporting this to us will not be tolerated and will be viewed as bad faith in the part of Haiyan.

I expect answers to my questions within the next 24 hours, as well as a telephone conversation with full explanations. Again, please do not underestimate the seriousness of this situation or believe if you ignore it it will go away.

Jill Witter

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From: sabrina <sabrina@haiyanwoodworking.com>
Sent: Friday, July 30, 2021 6:18:45 AM
To: Jill Witter <jwitter@parkstm.com>; weiweiwang959@gmail.com <weiweiwang959@gmail.com>
Cc: 'Jason Delves' <jdelves@cabinetstogo.com>
Subject: 答复: compliance question

Dear Jill,

I'm sorry we didn't call together yesterday. Because I haven't been at the factory recently, I asked for leave for personal reasons.

What's your problem? Could you please mail it to me? We will deal with your problem in time.

Thank you!

Sabrina Lee
HY MAL

发件人: Jill Witter [mailto:jwitter@parkstm.com]
发送时间: 2021年7月30日 5:07
收件人: sabrina; weiweiwang959@gmail.com
抄送: Jason Delves
主题: RE: compliance question

As I told Wei Wei earlier today, we have regulatory compliance concerns that need to be discussed. Am following up again regarding a discussion with Sabrina. I would prefer not to have to put a hold on Haiyan's shipments, but if you are unwilling to discuss these concerns with me, I will have no choice but to do so.

Jill

Jill Witter
Chief Legal Officer
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From: Jill Witter <jwitter@parkstm.com>
Sent: Thursday, July 29, 2021 6:14 AM
To: sabrina <sabrina@haiyanwoodworking.com>; weiweiwang959@gmail.com
Subject: Re: compliance question

Sabrina
I have not yet heard from you. It is imperative we talk today
Jill Witter.

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From: Jill Witter
Sent: Wednesday, July 28, 2021 2:05:02 PM
To: sabrina <sabrina@haiyanwoodworking.com>; weiweiwang959@gmail.com
<weiweiwang959@gmail.com>
Subject: compliance question

Ladies:

Cabinets To Go has some questions regarding the regulatory compliance of some cabinet POs. Would you please give me a call to go through this? I am available after 8:30 your morning until 11:00 your morning. My number is 1-972-310-1449.

Thank you.

Jill Witter

Jill Witter
Chief Legal Officer
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www.southwindfloors.com

Visit us at: